

Charity registration number SC036727 (Scotland)

ANNAN & DISTRICT DAY CENTRE (SCIO)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

ANNAN & DISTRICT DAY CENTRE (SCIO)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Irving
	V Holliday
	H Clements
	D McKay
	P Paton
	M Gow
	J Wylie
	C Sidebottom
Charity registration number	SC036727
Principal address	Market Hall
	Downie's Wynd
	Annan
	Dumfries & Galloway
	DG12 6EE
Independent examiner	Stuart Farrer, FCA
	Sterling House
	Wavell Drive
	Rosehill Industrial Estate
	Carlisle
	CA1 2SA

ANNAN & DISTRICT DAY CENTRE (SCIO)

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ANNAN & DISTRICT DAY CENTRE (SCIO)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Our purpose, as recorded in our constitution, is to promote the welfare of older persons by:-

- Bringing together representatives of statutory and voluntary organisations and individuals.
- Signposting services appropriate to the elderly.
- Ensuring relevant information is available to, for and on behalf of older people.
- Promoting and running Annan & District Day Centre.
- Promoting, providing or assisting by voluntary and grant aided means anything which will improve the quality and standard of Annan & District Day Centre.
- Creating, encouraging, fostering and maintaining the interest of the public by providing a link between Annan & District Day Centre and the Community it serves.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The past year has brought continued growth, new opportunities and significant achievements for Annan & District Day Centre. Despite the ongoing challenges facing the health and social care sector, we have remained committed to providing high-quality services that support older people and vulnerable adults within our community. We closed the year with **235 registered members**, reflecting the continued demand for our services and the valued support we provide across the local community.

Throughout the year, demand for our core services has remained strong. Our **Meals on Wheels, Help at Home**, transport service and social activities continue to provide essential support, helping individuals maintain their independence while reducing social isolation. Membership and attendance across our activities have remained strong, and we continue to see increasing engagement in our community programmes.

One of the year's most significant milestones was the successful registration of **Care4You**, which was achieved in **June 2025**. This represents a major step forward in expanding our ability to support people within the community and forms an important part of our long-term vision for integrated care services.

Members have continued to enjoy a varied programme of activities throughout the year, including numerous day trips and outings. Highlights included our trip to **Keswick** and the continuation of our annual Christmas tradition with a visit to **Livingston**, both of which were thoroughly enjoyed. Our themed events, including seasonal celebrations throughout the year, continue to be extremely popular and remain an important part of life at the Day Centre.

Financial review

generosity of our funders has placed the organisation in a much stronger position for the future. During the year we were delighted to secure:

- **The National Lottery Community Fund – £30,000 per year for two years**
- **Bank of Scotland Foundation – Empower – £50,000 per year for three years**
- **The National Lottery Community-Led Fund – £12,000, awarded in November 2025**

These awards represent a significant investment in our organisation and will enable us to continue developing services while supporting our long-term sustainability.

ANNAN & DISTRICT DAY CENTRE (SCIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Development of our future plans has continued to progress. During the year we successfully completed **Clerk Stage 3** as part of the Community Asset Transfer process and continue to work closely with partners to move the project forward. While there is still work ahead, each stage completed brings us closer to delivering our vision for a purpose-built community facility that will meet the needs of current and future generations.

As always, none of this would be possible without our dedicated staff, volunteers, Board of Directors, funders and supporters. Their commitment, professionalism and belief in our organisation continue to make a real difference to the lives of the people we support.

As we look towards **2026**, we remain optimistic about the future. With strong partnerships, significant investment secured, and continued progress towards the new build, we remain committed to delivering high-quality services while progressing our plans for a modern, purpose-built facility that will serve our community for many years to come.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

D Irving

V Holliday

M Woodhouse

(Resigned 28 February 2026)

H Clements

D McKay

P Paton

M Gow

J Wylie

C Sidebottom

All of the organisation's trustees are appointed or reappointed by the members at our annual general meeting, which is normally held within three months of the financial year end.

The trustees' report was approved by the Board of Trustees.

D Irving

Trustee

Dated: 9 September 2026

ANNAN & DISTRICT DAY CENTRE (SCIO)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANNAN & DISTRICT DAY CENTRE (SCIO)

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 5 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Stuart Farrer, FCA
Saint & Co Chartered Accountants
Independent Examiner

Sterling House
Wavell Drive
Rosehill Industrial Estate
Carlisle
CA1 2SA

ANNAN & DISTRICT DAY CENTRE (SCIO)
INDEPENDENT EXAMINER'S REPORT (CONTINUED)
TO THE TRUSTEES OF ANNAN & DISTRICT DAY CENTRE (SCIO)

Dated: 11 September 2026

ANNAN & DISTRICT DAY CENTRE (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes						
Income from:							
Donations and legacies	3	234,427	34,606	269,033	165,295	500	165,795
Charitable activities	4	57,660	-	57,660	53,495	-	53,495
Other trading activities	5	7,123	-	7,123	10,838	-	10,838
Total income		299,210	34,606	333,816	229,628	500	230,128
Expenditure on:							
Charitable activities	6	211,886	33,017	244,903	224,475	15,322	239,797
Total expenditure		211,886	33,017	244,903	224,475	15,322	239,797
Net income/(expenditure) and movement in funds		87,324	1,589	88,913	5,153	(14,822)	(9,669)
Reconciliation of funds:							
Fund balances at 1 April 2025		6,186	2,158	8,344	1,033	16,980	18,013
Fund balances at 31 March 2026		93,510	3,747	97,257	6,186	2,158	8,344

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ANNAN & DISTRICT DAY CENTRE (SCIO)

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	12		103,141		4,454
Current assets					
Debtors	13	2,001		120	
Investments	14	13,000		-	
Cash at bank and in hand		15,905		8,852	
		<u>30,906</u>		<u>8,972</u>	
Creditors: amounts falling due within one year	15	<u>(36,790)</u>		<u>(5,082)</u>	
Net current (liabilities)/assets			(5,884)		3,890
Total assets less current liabilities			<u>97,257</u>		<u>8,344</u>
Income funds					
Restricted funds	18		3,747		2,158
Unrestricted funds			93,510		6,186
			<u>97,257</u>		<u>8,344</u>

The financial statements were approved by the Trustees on 9 September 2026

D Irving
Trustee

ANNAN & DISTRICT DAY CENTRE (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

The charity is registered in Scotland as a Scottish Charitable Incorporated Organisation (SCIO). The address of the principal office is Market Hall, Downies Wynd, Annan, DG12 6EE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ANNAN & DISTRICT DAY CENTRE (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years straight line
Fixtures and fittings	20% reducing balance
Computers	4 years straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ANNAN & DISTRICT DAY CENTRE (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	10,087	-	10,087	27,401	-	27,401
Grants	220,435	34,606	255,041	133,812	500	134,312
Membership fees	3,905	-	3,905	4,082	-	4,082
	<u>234,427</u>	<u>34,606</u>	<u>269,033</u>	<u>165,295</u>	<u>500</u>	<u>165,795</u>

ANNAN & DISTRICT DAY CENTRE (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

3 Income from donations and legacies (Continued)

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Grants						
D&G Council	168,935	-	168,935	130,187	-	130,187
BOS Foundation	50,000	-	50,000	-	-	-
The Food Train	-	-	-	-	500	500
Allen Lane Foundation	-	-	-	3,500	-	3,500
Foundation Scotland	-	-	-	125	-	125
Charities Trust	1,000	-	1,000	-	-	-
Jeffrey Charitable Trust	500	-	500	-	-	-
National Lottery	-	32,636	32,636	-	-	-
SOSE	-	1,970	1,970	-	-	-
	<u>220,435</u>	<u>34,606</u>	<u>255,041</u>	<u>133,812</u>	<u>500</u>	<u>134,312</u>

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Charitable activities		
Meals	41,591	41,422
Bingo	1,455	-
Footcare	4,491	4,890
Cleaning	10,123	7,183
	<u>57,660</u>	<u>53,495</u>

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising events	<u>7,123</u>	<u>10,838</u>

ANNAN & DISTRICT DAY CENTRE (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

6 Expenditure on charitable activities

	Charitable activities 2026 £	Charitable activities 2025 £
Direct costs		
Staff costs	178,570	136,658
Depreciation and impairment	4,299	1,555
Food	23,801	23,730
Rent	10,500	-
Insurance	3,044	2,765
Tai Chi / Arts & Crafts	2,160	1,520
Coaching	220	-
Motor expenses	4,608	3,423
Professional services	3,797	-
Telephone	1,309	841
Postage, stationery and training	1,540	2,584
Other expenses	4,755	4,361
Swimming	100	5,080
	<u>238,703</u>	<u>182,517</u>
Share of support and governance costs (see note 7)		
Governance	6,200	57,280
	<u>244,903</u>	<u>239,797</u>
Analysis by fund		
Unrestricted funds	211,886	224,475
Restricted funds	33,017	15,322
	<u>244,903</u>	<u>239,797</u>

7 Support costs allocated to activities

	2026 £	2025 £
Governance costs	6,200	57,280
	<u>6,200</u>	<u>57,280</u>
Analysed between:		
Charitable activities	6,200	57,280
	<u>6,200</u>	<u>57,280</u>

ANNAN & DISTRICT DAY CENTRE (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

8	Net movement in funds	2026	2025
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	-	-
	Depreciation of owned tangible fixed assets	4,299	1,556
		<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
	33	30
	<u> </u>	<u> </u>

Employment costs	2026	2025
	£	£
Wages and salaries	173,404	132,796
Other pension costs	5,166	3,862
	<u> </u>	<u> </u>
	178,570	136,658
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ANNAN & DISTRICT DAY CENTRE (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2025	-	809	964	19,745	21,518
Additions	98,515	476	-	3,995	102,986
	<u>98,515</u>	<u>1,285</u>	<u>964</u>	<u>23,740</u>	<u>124,504</u>
At 31 March 2026	98,515	1,285	964	23,740	124,504
Depreciation and impairment					
At 1 April 2025	-	187	608	16,269	17,064
Depreciation charged in the year	1,970	220	241	1,868	4,299
	<u>1,970</u>	<u>407</u>	<u>849</u>	<u>18,137</u>	<u>21,363</u>
At 31 March 2026	1,970	407	849	18,137	21,363
Carrying amount					
At 31 March 2026	96,545	878	115	5,603	103,141
	<u>96,545</u>	<u>878</u>	<u>115</u>	<u>5,603</u>	<u>103,141</u>
At 31 March 2025	-	622	356	3,476	4,454
	<u>-</u>	<u>622</u>	<u>356</u>	<u>3,476</u>	<u>4,454</u>

13 Debtors

	2026	2025
	£	£
Amounts falling due within one year:		
Trade debtors	1,779	-
Other debtors	222	120
	<u>2,001</u>	<u>120</u>

14 Current asset investments

	2026	2025
	£	£
Loans	13,000	-
	<u>13,000</u>	<u>-</u>

ANNAN & DISTRICT DAY CENTRE (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

15 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Deferred income	16	23,582	2,000
Trade creditors		9,128	999
Other creditors		2,000	-
Accruals		2,080	2,083
		<u>36,790</u>	<u>5,082</u>

16 Deferred income

	2026 £	2025 £
Arising from grants received in advance	<u>23,582</u>	<u>2,000</u>

Deferred income is included in the financial statements as follows:

	2026 £	2025 £
Deferred income is included within:		
Current liabilities	<u>23,582</u>	<u>2,000</u>

	2026 £	2025 £
Movements in the year:		
Deferred income at 1 April 2025	2,000	2,000
Resources deferred in the year	<u>21,582</u>	<u>-</u>
Deferred income at 31 March 2026	<u>23,582</u>	<u>2,000</u>

17 Retirement benefit schemes

	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>5,166</u>	<u>3,862</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

ANNAN & DISTRICT DAY CENTRE (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
	2,158	34,606	(33,017)	3,747
	<u>2,158</u>	<u>34,606</u>	<u>(33,017)</u>	<u>3,747</u>
Previous year:	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
	16,980	500	(15,322)	2,158
	<u>16,980</u>	<u>500</u>	<u>(15,322)</u>	<u>2,158</u>

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
General funds	6,186	299,210	(211,886)	93,510
	<u>6,186</u>	<u>299,210</u>	<u>(211,886)</u>	<u>93,510</u>
Previous year:	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	1,033	229,628	(224,475)	6,186
	<u>1,033</u>	<u>229,628</u>	<u>(224,475)</u>	<u>6,186</u>

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2026	2026	2026
	£	£	£
At 31 March 2026:			
Tangible assets	102,184	957	103,141
Current assets/(liabilities)	(8,674)	2,790	(5,884)
	<u>93,510</u>	<u>3,747</u>	<u>97,257</u>

ANNAN & DISTRICT DAY CENTRE (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

20 Analysis of net assets between funds (Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	3,065	1,389	4,454
Current assets/(liabilities)	3,121	769	3,890
	<u>6,186</u>	<u>2,158</u>	<u>8,344</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).